

TOPIC	GAAP REPORTING	SUB-SECTION 23.40.10
SECTION	SUPPORTING SCHEDULES	ISSUANCE DATE June 25, 2009
SUB-SECTION	OVERVIEW	REVISED - 2018

OVERVIEW

Supporting schedules provide the details which support the adjusted MAGIC balances on the GAAP Trial Balance. Once supporting schedules are completed, GAAP adjustments should be made to record applicable transactions. After adjustment, most balance sheet account balances should agree to a supporting schedule. Each supporting schedule has been given a form number. The forms may be found on OFR's web page at:

<http://www.dfa.ms.gov/dfa-offices/financial-reporting/>

Only the supporting schedules applicable to a fund should be prepared and submitted with the fund. Do not submit a blank form with only header information and indicate that the schedule is not applicable to the fund.